

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Basic Financial Statements  
(Primary Government)  
With Independent Auditor's Reports  
As of and for the Year Ended December 31, 2010  
With Supplemental Information Schedules and  
Comparative Information at December 31, 2009

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

Basic Financial Statements  
(Primary Government)  
With Independent Auditor's Reports  
As of and for the Year Ended December 31, 2010  
With Supplemental Information Schedules

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Winnfield, Louisiana  
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**INDEPENDENT AUDITOR'S REPORT**

**Winn Parish Police Jury**  
Winnfield, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Winn Parish Police Jury, Winnfield, Louisiana, as of and for the year ended December 31, 2010, which collectively comprise the basic financial statements of the parish's primary government, as listed in the table of contents. These financial statements are the responsibility of the management of the Winn Parish Police Jury. My responsibility is to express opinions on these financial statements based on my audit. The financial information for the year ended December 31, 2009, which is included for comparative purposes, was taken from the financial report for that year in which I expressed an unqualified opinion dated June 15, 2010, on the basic financial statements of the Winn Parish Police Jury.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America, standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

The financial statements do not include financial data of the police jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data of those component units to be reported with the financial data of the parish's primary government unless the parish also issues financial statements for the financial reporting entity that include financial data for its component units. The parish has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net assets, revenues, and expenses of aggregate discretely presented component units, which effects are not reasonably determinable, would have been presented. In addition, the assets, liabilities, fund balances, revenues, and expenditures of the aggregate remaining fund information would have increased by an amount that is also not reasonably determinable.

In my opinion, because the omission of the discretely presented component units as discussed previously, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the aggregate discretely presented component units of the police jury as of December 31, 2010, or the changes in financial position thereof for the year then ended.

Further, in my opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the parish as of December 31, 2010, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.



WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Independent Auditor's Report  
(Continued)

The Required Supplementary information (Part I & II), as listed in the foregoing table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the police jury's basic financial statements. The combining and individual nonmajor fund financial statements are not a required part of the basic financial statements. The combining and individual nonmajor financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 10, 2011, on my consideration of the internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Herbie W. Way*

Herbie W. Way  
Certified Public Accountant  
Alexandria, Louisiana  
June 15, 2011

REQUIRED SUPPLEMENTAL INFORMATION

PART I

**Winn Parish Police Jury**  
Winnfield, Louisiana

Management's Discussion and Analysis (MD&A)  
December 31, 2010

Management's discussion and analysis of the Winn Parish Police Jury's financial performance provides an overview of the Jury's financial activities for the years ended on December 31, 2010 and 2009. Readers are encouraged to consider the information presented here, in millions, in conjunction with additional information furnished in the Jury's financial statements, which follow this section.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Jury's basic financial statements. The Jury's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) financial statements of individual funds, and 3) notes to the financial statements.

**Government-wide Financial Statements** - The government-wide financial statements are designed to provide readers with a broad overview of the Jury's finances, in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all of the Jury's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Jury is improving or deteriorating.

The Statement of Activities presents information showing how the Jury's net assets changed during the year. All changes in net assets are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods.

The government-wide financial statements distinguish functions of the Jury that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Jury include general government-legislative, judicial, financing and administrative, and other general government such as elections, public safety, public works-road, courthouse and garbage, health and welfare, culture and recreation, and economic development.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Jury are governmental.

**Governmental Funds** - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of government's near-term financing decisions. Both the governmental funds balance sheet and the governmental statements of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Management's Discussion and Analysis  
(Continued)

The Jury maintains numerous governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Road, Health Unit, Library, and Sales Tax fund, all of which are considered to be major funds. Also shown, as other governmental funds combined, are the non-major funds. These include Special Revenue and Capital Project funds that are not considered major funds.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Government-wide Financial Statements**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Winn Parish Police Jury, assets exceeded liabilities by \$7.200 million as of December 31, 2010.

The Jury uses capital assets to provide service to citizens; consequently, these assets are not available for future spending. The following table provides a summary of the Jury's net assets for its Governmental Activities:

Winn Parish Police Jury  
Net Assets  
December 31, 2010 and 2009  
(in millions)

	December 31,	
	2010	2009
Current and other assets	\$5.268	\$5.447
Capital assets	2.389	1.561
Total Assets	<u>\$7.657</u>	<u>7.008</u>
Current liabilities	\$ .433	\$ .557
Long-term liabilities	.024	.030
Total Liabilities	<u>0.457</u>	<u>0.587</u>
Net assets:		
Invested in capital assets, net of related debt	2.388	1.561
Unrestricted	4.812	4.861
Total Net Assets	<u>\$7.200</u>	<u>\$6.422</u>

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Management's Discussion and Analysis  
(Continued)

The following table provides a summary of the Jury's operations for its governmental activities for the years ended December 31, 2010 and 2009.

Winn Parish Police Jury  
Changes in Net Assets  
For the Years Ended December 31, 2010 and 2009  
(in millions)

	December 31,	
	2010	2009
Revenues:		
Program revenues:		
Fines, fees, and charges for services	\$ .169	\$ .286
Operating grants and contributions	1.299	1.463
Capital grants and contributions	1.212	.297
General revenues:		
Ad valorem taxes	1.328	1.068
Sales taxes	1.635	1.601
Other taxes and licenses	.103	.092
Federal grants	.138	.043
State grants	.890	.871
Interest earnings	.040	.043
Other	.257	.166
Total revenues	<u>7.071</u>	<u>5.930</u>
General government:		
Legislative	.146	\$ .230
Judicial	.807	.830
Elections	.022	.012
Finance and administration	.864	.887
Public safety	.539	.548
Public works	1.638	2.343
Health and welfare	.550	.444
Culture and recreation	.481	.496
Economic development	1.246	.313
Total Expenses	<u>6.293</u>	<u>6.103</u>

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Management's Discussion and Analysis  
(Continued)

	December 31,	
	2010	2009
Increase in net assets	\$ .778	\$ (.173)
Net assets, beginning of year	6.422	6.595
Net assets, end of year	<u>\$7.200</u>	<u>\$6.422</u>

General revenues provide in excess of 60% of the Jury revenues and, accordingly, the existing activities of the Jury are dependent on general revenues for funding, since program revenues reflected above do not cover expenses of the various governmental activities.

**Financial Analysis of the Jury's Funds**

Winn Parish uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term revenue, expenditures, and balances of expendable resources. This information is used in assessing the financing requirements of the police jury. Unreserved fund balances may serve as a useful measurement of a government's net resources available for spending at the end of the year.

**Governmental Funds** - at the end of the current fiscal year, the Winn Parish Police Jury's governmental funds reported combined ending fund balances of \$4.835 million. These balances are considered unreserved. The deficiency of revenues and other financing sources over expenditures for 2010, was \$.055 million, a decrease of \$.836 million from 2010.

**General Fund Budgetary Highlights** - during the year, the Jury made revisions to the original appropriations approved by the Jury members. These revisions were made to reflect changes in original anticipated revenues and expenses in the various funds, and to account for the receipt of various state and federal grants, which were awarded and funded during the year. Schedule 1 through 5, in Part II of the required supplementary information, provides additional information on the budgetary process.

**Capital Assets** - the Winn Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2010, amounts to \$2.388 million (net of accumulated depreciation). The Winn Parish Police Jury has elected to not capitalize infrastructure related to roads and bridges prior to January 1, 2004.

**Debt Administration** - at the end of the current fiscal year, the Winn Parish Police Jury had notes payable of \$.030 million. All of this debt relates to the Section 8 Housing Voucher Program. This debt is being paid back at \$500 per month, from the General Fund.

**Economic Factors and Next Year's Budgets and Rates**

The governmental fund revenues are not expected to increase significantly in the coming year and no significant changes are anticipated with budgeted expenditures. The Jury does anticipate more available funds in its general fund due to reductions in judicial expenditures. The biggest unknown with the budget for 2010 and future years is the uncertainty of continuing governmental revenue sources, as the Jury depends on significant amounts of Federal and State revenues to fund its activities and programs.

**Contacting the Jury's Financial Management**

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Jury's finances. If you have questions about this report or need any additional information, contact the Jury, at Winn Parish Courthouse, Winnfield, Louisiana, 71483, or call (318) 628-5824.

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Statement of Net Assets  
December 31, 2010  
(With Comparative Totals, December 31, 2009)

ASSETS	2010	2009
-----	-----	-----
Cash and cash equivalents	\$3,093,589	\$3,401,077
Receivables	2,174,460	2,046,237
Capital assets (net of accumulated depreciation):		
Nondepreciable:		
Land	223,675	223,675
Construction-in progress		630,635
Depreciable:		
Buildings and improvements	786,530	109,881
Furniture, equipment, and other	579,552	596,737
Infrastructure - roads	798,710	
	-----	-----
TOTAL ASSETS	\$7,656,516	\$7,008,243
	=====	=====
LIABILITIES		
-----		
Accounts, salaries, and other payables	\$399,198	\$520,992
Deferred revenues	33,419	35,651
Section 8 housing debt	23,740	29,740
	-----	-----
Total Liabilities	456,357	586,383
	-----	-----
NET ASSETS		
-----		
Invested in capital assets, net of related debt	2,388,467	1,560,929
Unrestricted	4,811,692	4,860,931
	-----	-----
TOTAL NET ASSETS	\$7,200,159	\$6,421,860
	=====	=====

The accompanying notes are an integral part of these financial statements.

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Statement of Activities  
For the Year Ended December 31, 2010  
(With Comparative Totals for the Year Ended December 31, 2009)

	2010			2009		
	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS		
	-----			-----		
	PROGRAM REVENUES			PROGRAM REVENUES		
	-----			-----		
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS		
	-----	-----	-----	-----		
FUNCTIONS/PROGRAMS						
-----						
Governmental activities:						
General government:						
Legislative	\$145,979					(\$230,434)
Judicial	806,720	\$160,194				(554,669)
Elections	21,506					(12,038)
Finance and administrative	864,171					(887,179)
Public safety	539,476		\$431,885			(77,961)
Public works	1,637,815		499,888			(1,642,151)
Health and welfare	549,821		312,961			(149,801)
Culture and recreation	480,576	9,247	54,296			(486,072)
Economic development and assistance	1,246,487			\$1,211,903		(16,207)
						-----
Total Governmental Activities	6,292,549	169,441	1,299,031	1,211,903	(3,612,174)	(4,056,512)
						-----
General revenues:						
Taxes:						
Property taxes, levied for general purposes					1,328,378	1,068,245
Sales and use taxes, levied for general purposes					1,635,293	1,600,677
Licenses and permits					103,258	91,957
Federal grant programs - unrestricted					137,519	43,421
State grant programs - unrestricted					890,413	870,904
Interest and investment earnings					39,985	42,589
Miscellaneous					255,626	165,834
					-----	-----
Total general revenues and special items					4,390,473	3,883,627
						-----
Changes in net assets					778,299	(172,885)
						-----
Net assets - beginning of year					6,421,860	6,594,745
					-----	-----
Net assets - end of year					\$7,200,159	\$6,421,860
					=====	=====

The accompanying notes are an integral part of these financial statements.



WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUNDS

Balance Sheet, December 31, 2010  
(With Comparative Totals, December 31, 2009)

	2010	2009
	TOTAL GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS		
-----	-----	-----
Cash and cash equivalents	\$3,093,589	\$3,401,077
Receivables	2,174,460	2,046,237
Interfund receivables	724,430	572,910
	-----	-----
TOTAL ASSETS	\$5,992,479	\$6,020,224
	=====	=====
LIABILITIES AND FUND BALANCES		
-----	-----	-----
Liabilities:		
Accounts payable	\$399,198	\$520,992
Interfund payables	724,430	572,910
Deferred revenues	33,419	35,651
	-----	-----
Total liabilities	1,157,047	1,129,553
	-----	-----
Fund Balances (Deficit)		
-----	-----	-----
Unreserved/undesignated:		
General Fund	1,570,120	1,643,636
Special Revenue Funds	3,265,312	3,247,035
	-----	-----
Total Fund Balances	4,835,432	4,890,671
	-----	-----
TOTAL LIABILITIES AND FUND BALANCES	\$5,992,479	\$6,020,224
	=====	=====

The accompanying notes are an integral part of these financial statements.

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Assets  
December 31, 2010  
(With Comparative Totals, December 31, 2009)

		2010	2009
		-----	-----
Total Fund Balances - Governmental Funds		\$4,835,432	\$4,890,671
Cost of capital assets	\$5,297,868		
Less - accumulated depreciation	(2,909,401)	2,388,467	1,560,929
	-----		
Elimination of interfund assets and liabilities:			
Interfund receivables	724,430		
Interfund payables	(724,430)	NONE	NONE
	-----		
Long-term liabilities - Section 8 housing debt		(23,740)	(29,740)
		-----	-----
Net Assets		\$7,200,159	\$6,421,860
		=====	=====

The accompanying notes are an integral part of these financial statements.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2010  
(With Comparative Totals for the Year Ended December 31, 2009)

	GENERAL FUND	ROAD FUND	HEALTH UNIT FUND	LIBRARY FUND	SALES TAX FUND	OTHER GOVERNMENTAL FUNDS	2010 TOTAL GOVERNMENTAL FUNDS	2009 TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>								
Taxes:								
Ad valorem	\$267,250	\$289,430	\$219,403	\$552,295	\$1,635,293		\$1,328,378	\$1,068,245
Sales and use							1,635,293	1,600,677
Other taxes, penalties, and interest	103,258						103,258	91,957
Licenses and permits								
Intergovernmental revenues:								
Federal funds	168,461	227,035	38,965		62,048	\$764,069	1,260,578	1,281,160
State funds	1,036,002	413,957	16,987	54,296	5,250	751,796	2,278,288	1,392,577
Local funds				9,247			15,651	120,521
Fees, charges, and commissions for services	6,404						153,790	18,948
Fines and forfeitures	12,706	11,742	1,801	13,593		143	153,790	267,338
Use of money and property	177,190	2,650		42,103		33,684	39,985	42,589
Miscellaneous							255,626	45,313
Total revenues	1,771,271	944,815	277,156	671,534	1,702,591	1,703,481	7,070,848	5,929,325
<b>EXPENDITURES</b>								
Current:								
General government:								
Legislative	145,979						145,979	230,434
Judicial	631,098					175,622	806,720	830,290
Elections	21,006						21,006	11,538
Finance and administrative	168,158				685,553		853,711	875,226
Other	529,127						529,127	642,830
Public safety	86,312						2,391,441	2,376,105
Public works	35,195						643,230	1,070,329
Health and welfare	12,000					312,094	482,388	464,324
Culture and recreation	9,463					1,237,023	1,246,487	312,984
Economic development and assistance	6,000						6,000	6,500
Debt service								
Total expenditures	1,644,338	1,323,446	295,940	470,388	1,667,236	1,724,740	7,126,087	6,820,560
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	126,933	(378,631)	(18,784)	201,146	35,356	(21,259)	(55,239)	(891,235)

The accompanying notes are an integral part of these financial statements.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2010  
(With Comparative Totals for the Year Ended December 31, 2009)

	2010	2009
	TOTAL GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
OTHER FINANCING SOURCES (Uses)		
-----	-----	-----
Sale of capital assets		
Operating transfers in		
Operating transfers out		
Total other financing sources (uses)		
EXCESS (Deficiency) OF REVENUES AND OTHER		
SOURCES OVER EXPENDITURES AND OTHER USES		
-----	-----	-----
FUND BALANCES AT BEGINNING OF YEAR		
FUND BALANCES AT END OF YEAR		
=====	=====	=====

The accompanying notes are an integral part of these financial statements.

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Reconciliation of the Governmental Funds  
Statement of Revenues, Expenditures, and Changes  
in Fund Balances to the Statement of Activities

For the Year Ended December 31, 2010  
(With Comparative Totals for the Year Ended December 31, 2009)

	2010	2009
	-----	-----
Total net change in fund balances - governmental funds		
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlay in the period:		
Capital outlays (net of deletions)	\$986,550	
Depreciation expense (net of deletions)	(159,012)	716,811
	827,538	
Repayment of long-term liabilities is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Statement of Net Assets	6,000	6,500
Certain items are recognized as a revenue/expenditure when paid in the Governmental Funds, but in the Statement of Activities, but these expenses are allocated over the period of the related revenue/expense.		(4,961)
	-----	-----
Change in net assets of governmental activities	\$778,299	(\$172,885)
	=====	=====

The accompanying notes are an integral part of these financial statements.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to Primary Government Financial Statements  
December 31, 2010

## **INTRODUCTION**

The Winn Parish Police Jury is the governing authority for Winn Parish, and is a political subdivision of the State of Louisiana. Seven members govern the police jury, each of who represent a district of Winn Parish. The jurors serve four-year terms, which which expire in January 2012.

Louisiana Revised Statutes 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants provide funding to accomplish these tasks.

In accomplishing its objectives, the police jury also has the authority to create special districts within the parish. The districts perform functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

### **1. Summary of Significant Accounting Policies**

#### **A. Reporting Entity**

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the police jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the police jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. Governmental Accounting Standards Board (GASB) Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

#### **B. Basis of Presentation**

The accompanying basic financial statements of the Winn Parish Police Jury have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", issued in June 1999. As a result, an entirely new financial presentation format has been implemented.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**Government-wide Financial Statements (GWFS)**

The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. They include all funds of the Winn Parish Police Jury, which are considered to be governmental activities.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the functions of the Police Jury's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Police Jury, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements (FFS)**

The accounts of the Winn Parish Police Jury are organized on the basis of funds, each of which is considered a separate accounting entity. The various funds are reported by generic fund type in the financial statements. Each fund operates with a group of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following fund categories and fund types are used by the Police Jury:

**Governmental Funds - Major**

**General Fund** - is the principal fund of the Police Jury and is used to account for the operations of the General office. The Police Jury's primary source of revenue is ad valorem taxes, severance taxes and Federal/State grants and appropriations. General operating expenditures are paid from this fund, as well as general support for various Winn Parish and state operated governmental bodies.

**Special Revenue Funds** - are used to account for the specific sources of revenues that are required to be expended for certain purposes. The Winn Parish Police Jury has a Road Fund, Health Unit Fund, Library Fund, and Sales Tax Fund that are classified as major funds and such funds obtain revenue primarily from ad valorem taxes, sales taxes, and federal & state grants and appropriations.

**Governmental Funds - Non-Major**

**Special Revenue Funds** - are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Capital Project Funds** - are used to account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**C. Measurement Focus and Basis of Accounting**

The amounts reflected in the governmental fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment to a government-wide view of Jury operations. The Police Jury uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The amounts reflected in the governmental fund financial statements use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. As a general guideline, the Jury considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred.

The government-wide financial statements are accounted for using an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported.

**D. Assets, Liabilities, and Equity**

**Cash and Cash Equivalents** - include amounts in demand deposits, interest-bearing demand deposits, and time deposits, which mature in 180 days or less. Under state law, the Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**Receivables and Payables** - in the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Payables consist of all expenditures due at year-end and not yet paid. In the fund financial statements, material receivables in governmental funds include revenue accruals for ad valorem taxes, severance taxes, sales taxes, and federal grants since they are usually both measurable and available. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. At the same time, payables in governmental funds include expenditure accruals for goods and services received by year end, but not yet paid for.

During the course of operations, numerous transactions occur between individual funds to account for the disposition of collections. Any resulting receivables and payables are classified in due from other funds and due to other funds on the balance sheet.



WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**Capital Assets** - are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Jury maintains a threshold level of \$1,500 or more for capitalizing individual items. Capital assets are recorded in the Statement of Net Assets but are not reported in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Asset Class	Estimated Useful Lives (Years)
Buildings and improvements	20-40
Office equipment and furniture	5-12
Vehicles and trucks	5-10
Library books	5

The Police Jury has elected not to retroactively report infrastructure roads & bridges prior to January 1, 2004.

**Compensated Absences** - Police Jury - Employees may earn from ten to fifteen days of annual leave and twelve days of sick leave per year depending on length of service. Vacation leave does not accumulate. Sick leave may be accumulated to a maximum of twenty-four days; however, accumulated sick leave is forfeited upon termination of employment.

**Registrar of Voters** - The registrar of voters and the chief deputy of Winn Parish are employees of the State of Louisiana, Department of Elections and Registration, and are paid in part by the police jury. Employees accrue and accumulate annual and sick leave in accordance with state law and administrative regulations. The leave is accumulated without limitation; however, upon separation of employment, classified personnel or their heirs are compensated for accumulated annual leave not to exceed 300 hours.

**Library** - Employees earn from twelve to twenty-one days of vacation leave each year depending on length of service and professional training. Vacation leave accumulates with up to ten days being carried forward at the end of the calendar year. Employees shall be paid for any accumulated annual leave upon dismissal or resignation. Employees earn twelve days of sick leave each year which may be accumulated to a maximum of thirty days. Sick leave is forfeited upon termination of employment.

**Criminal Court** - Employees of the Eighth Judicial District Criminal Court may earn from ten to twenty days of vacation leave and forty-five days of sick leave each year depending on length of service. Vacation and sick leave does not accumulate, and employees are not paid for unused leave upon termination of employment.

The cost of current leave privileges, if any, as provided by the aforementioned policies, computed in accordance with GASB Codification Section C60, is recognized as a current year expenditure in the governmental funds when leave is actually taken.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**Equity Classifications** - in the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation.
- b. Restricted net assets - consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets - all other net assets that do not meet the definition of "restricted" or "invested in capital assets."

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

**E. Revenues, Expenditures, and Expenses**

**Government-wide Financial Statements** - program revenues included in the Statement of Activities are derived directly from the program itself or from other parties. Program revenues reduce the cost of the function to be financed from general revenues.

General revenues are all other revenues not directly related to a program or activity and include the following:

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Sales and use taxes are recognized in the month the taxes are paid to vendors, and are subsequently received by the police jury's collection agents, the Winn Parish School Board Sales and Use Tax Office and the Louisiana Department of Public Safety and Corrections-Office of Motor Vehicles.

Interest Income and other miscellaneous revenue sources.

Expenses are classified by the direct activities to which they are related, including depreciation, which is allocated to the activities and programs of the Police Jury.

**Fund Financial Statements** - revenues are reflected in the fund financial statements by type of the major revenue sources. Expenditures are reflected in the fund financial statements by the nature of the expenditure.

Grant revenues are recognized when the Jury is entitled to the funds.

Other Financing Sources (Uses) - transfers between funds, which are not expected to be repaid, and increases in long-term debt are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

Deferred Revenues - arise when resources are received by the police jury before it has legal claim to the revenue, as when grant funds are received before the qualifying expenditures are incurred. In subsequent periods, when the police jury establishes legal claim to the funds the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

**F. Budgets and Budgetary Accounting**

Preliminary cash basis budgets for the ensuing year are prepared by the treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when she determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within the functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

The police jury adopted and amended budgets for its general fund and all its special revenue funds, which is in accordance with Louisiana Revised Statutes related to budgeting.

Budget comparison schedules included in the accompanying primary government financial statements include the original adopted budgets and all subsequent amendments prepared on the cash basis (Non-GAAP).

**G. Encumbrances**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed for other commitments of the police jury. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

**H. Inventories**

Inventories, consisting of office supplies and road maintenance materials are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 2010 are considered immaterial; therefore, they have not been included in the financial statements.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**I. Interfund Transactions**

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. All other interfund transfers are reported as operating transfers.

**J. Sales Taxes**

Voters of Winn Parish approved a one percent sales and use tax for a period of ten years beginning March 1, 2004. The net proceeds, which are collected by the Winn Parish School Board, were allocated in the proposition 60% to the Winn Parish Police Jury and 40% to the City of Winnfield. The financial statements reflect the Police Jury portion of the Sales Tax, which was dedicated to the solid waste collection and disposal, then to the Parish Courthouse.

**2. Cash and Cash Equivalents and Certificates of Deposit**

At December 31, 2010, the police jury had cash and cash equivalents (book balances, net of overdrafts) as follows:

Petty cash	\$275
Interest bearing demand deposits	2,278,862
Time and certificates of deposits	<u>814,452</u>
Total cash and cash equivalents	<u><u>\$3,093,589</u></u>

Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2010, the police jury has \$3,096,383 in deposits (collected bank balances). These deposits are secured from risk by \$650,326 of federal deposit insurance (GASB Category 1), and \$2,446,057 of securities held in trust for the fiscal agent bank in the name of the fiscal agent bank, but not in the name of the police jury (GASB Category 3). Because the pledged securities are held in a trust department for the fiscal agent bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized under the provisions of GASB Codification I50.163(b); however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand. At December 31, 2010, all of collected bank balances were secured by either FDIC insurance or securities owned by the fiscal agent bank.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

### 3. Receivables

The following is a summary of receivables at December 31, 2010:

Class of Receivable	General Fund	Major Special Revenue Funds	Nonmajor Governmental Funds	Total
Taxes:				
Ad valorem	\$248,086	\$986,708		\$1,234,794
Sales and use		308,782		308,782
Intergovernmental revenues:				
Federal	28,027	232,985		261,011
State	271,796	90,874		362,670
Other	425		\$6,778	7,203
Total	\$548,333	\$1,619,349	\$6,778	\$2,174,460

### 4. Changes in Capital Assets

The following is a summary of changes in capital assets for the year December 31, 2010:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$223,675			\$223,675
Buildings and improvements	1,229,869	\$703,021		1,932,890
Equipment	795,410	44,590		839,999
Vehicles and trucks	347,879	25,180	(\$28,394)	344,665
Office furniture	28,081	1,899		29,980
Library books	1,043,401	74,717	(10,650)	1,107,468
Construction-in-progress	630,635	72,386	(703,021)	
Subtotal	4,298,950	921,793	(742,065)	4,478,678
Infrastructure:				
Roads		819,190		819,190
Total Capital Assets	4,298,950	1,740,982	(742,065)	5,297,868
Less - Accumulated Depreciation:				
Buildings and improvements	(1,119,988)	(26,372)		(1,146,360)
Equipment	(415,899)	(65,884)		(481,784)
Vehicles and trucks	(272,570)	(24,861)	28,394	(269,037)
Office furniture	(26,077)	(523)		(26,599)
Library books	(903,488)	(72,303)	10,650	(965,141)
Subtotal	(2,738,021)	(189,944)	39,044	(2,888,921)
Infrastructure:				
Roads		(20,480)		(20,480)
Total Accumulated Depreciation	(2,738,021)	(210,423)	39,044	(2,909,401)
Net Capital Assets	\$1,560,929	\$1,530,559	(\$703,021)	\$2,388,467

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

Current year depreciation has been charged to the following functions:

Elections	\$500
Finance and administration	10,460
Public safety	13,849
Public works	90,743
Health and welfare	21,965
Culture and recreation	72,906
Total	<u>\$210,423</u>

## 5. Pension Plans

Substantially all employees of the Winn Parish Police Jury are members of the Parochial Employee's Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PARS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials, enrolled as of January 1, 1997, are eligible to participate in the system. Under Plan A, employees who were hired prior to January 1, 2007, may retire at or after age 65 with at least 7 years of credited service, at age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service and employees who were hired after January 1, 2007, may retire at age 67 with at least 7 years of credited service, at age 62 with at least 10 years of credited service, or at age 50 with at least 30 years of credited service, are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final compensation plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final compensation is the employee's monthly earnings over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, LA 70898-4619, or by calling (225) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Winn Parish Police Jury is required to contribute at an actuarial determined rate. The current rate is 15.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Winn Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Winn Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2010, 2009, and 2008, were \$95,573, \$69,683, and \$77,528, respectively, and are equal to the required contributions for each year.



**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**6. Section 8 Housing Debt**

During 2001, the Winn Parish Police Jury Section 8 Housing Program agreed to payback \$69,240 in excess requisitioned funds to HUD as a result of program reviews for the years ending December 31, 1999 and 2000. At December 31, 2010, the outstanding balance is \$23,740.

**7. Long-Term Debt**

The following is a summary of changes in long-term debt for the year ended December 31, 2010:

	Section 8 Housing Program
Beginning balance	\$29,740
Deductions	(6,000)
Ending Balance	<u>\$23,740</u>

**8. Industrial Revenue Bonds**

The parish has issued revenue bonds to provide revenue for constructing, acquiring and installing certain industrial facilities. The funding to pay the bonds is provided solely from sales, leases, or other revenues of the various facilities. The bonds do not constitute an indebtedness or pledge of the general credit of the police jury and are not included in the accompanying financial statements.

**9. Pending Litigation**

At December 31, 2010, various lawsuits are presently pending against the Winn Parish Police Jury. In the opinion of the Winn Parish Police Jury, the potential for claims in excess of insurance coverage is remote or undeterminable. No provision for any liability that may result from settlement of these lawsuits has been made in the accompanying financial statements and the Jury insurance carrier is handling such matters.

**10. Risk Management**

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Winn Parish Police Jury carries commercial insurance for all the aforementioned risks of loss and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**11. Contingent Liabilities**

The Winn Parish District Attorney's office has significant accumulated obligations that remain unpaid at December 31, 2010. These obligations, which were accumulated under a District Attorney that is no longer in office, include amounts for payroll taxes, pension contributions and various vendor obligations. The Winn Parish Police Jury does not presently believe that it is liable for funding such obligations and, accordingly, no provision for such amounts have been provided for in these financial statements.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

On March 16, 2007, the Winn Parish Police Jury entered into a cooperative endeavor agreement with the Louisiana Economic Development Corporation, acting through the Louisiana Department of Economic Development (LED), to obtain funding for engineering fees in connection with the construction of infrastructure improvements relating to the construction of a new facility by Jeld-Wen, Inc. (Company), a manufacturer of windows and doors. In connection with this agreement, the Winn Parish Police Jury and the company (as co-makers), will be required to sign a promissory note with a principal sum of \$750,000, bearing interest at a rate of 5.37% per annum from its date until paid.

The agreement provides that the funding is a loan which may be converted to a grant provided that the Company creates 75 new permanent full-time jobs within a one-year term beginning January 1, 2012, and continuing through December 31, 2012, and that the Company retains this employment and annual payroll level through December 31, 2013.

In the event that the Company meets these goals, the award be converted to a grant, the interest waived, and no cash payment will be required. However, in the event the full employment and payroll level is not met, the balance remaining on the promissory note, after appropriate "jobs credit" for those jobs that have been created and filled by the company have been given, shall be repaid by the company in full at its maturity date of December 31, 2012.

At December 31, 2010, the Winn Parish Police Jury does not anticipate any liability resulting from noncompliance with the "jobs credit" requirement of the agreement. Accordingly, no provision for such amounts have been provided for in these financial statements.



WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Required Supplemental Information  
For the Year Ended December 31, 2010

REQUIRED SUPPLEMENTARY INFORMATION - PART II

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND - GENERAL FUND

Budgetary Comparison Schedule - Non-GAAP Basis  
For the Year Ended December 31, 2010

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$295,703	\$336,860	\$338,125	\$1,265
Intergovernmental grants	969,500	1,215,234	1,229,904	14,670
Fines, fees, forfeitures, and permits	69,500	207,866	206,602	(1,264)
Use of money and property	14,400	13,800	12,706	(1,094)
Total resources	1,349,103	1,773,760	1,787,337	13,577
Charges to appropriations (outflows)				
Current:				
General government:				
Legislative	134,826	126,917	145,625	(18,708)
Judicial	406,470	455,935	628,629	(172,694)
Elections	26,088	27,944	19,590	8,354
Finance and administration	229,319	243,429	152,181	91,248
Public safety	401,176	460,176	472,278	(12,102)
Health and welfare	18,088	40,888	34,592	6,296
Economic development and assistance	12,510	82,140	95,532	(13,392)
Debt service	6,000	6,000	6,000	
Transfers out	200,000	200,000	20,000	180,000
Total charges to appropriations	1,434,477	1,643,429	1,574,427	69,002
EXCESS (Deficiency) OF APPROPRIATIONS				
OVER CHARGES	(85,374)	130,331	212,910	82,579
BUDGETARY FUND BALANCES - BEGINNING	1,682,951	1,643,636	1,643,636	
BUDGETARY FUND BALANCES - ENDING	\$1,597,577	\$1,773,967	\$1,856,546	\$82,579
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 1				\$212,910
Net receivables				(16,067)
Net payables				(270,359)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				\$73,516

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND - ROAD FUND

Budgetary Comparison Schedule - Non-GAAP Basis  
For the Year Ended December 31, 2010

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$231,122	\$250,936	\$250,194	(\$743)
Intergovernmental grants	645,336	720,271	672,468	(47,803)
Use of money and property	1,600	372	2,805	2,433
Miscellaneous	600	11,062	11,587	525
Transfers in	200,000	200,000	200,000	
Total resources	1,078,658	1,182,641	1,137,054	(45,587)
Charges to appropriations (outflows)				
Current:				
Public works	1,062,067	1,074,226	1,187,011	(112,785)
Total charges to appropriations	1,062,067	1,074,226	1,187,011	(112,785)
EXCESS (Deficiency) OF APPROPRIATIONS OVER CHARGES	16,591	108,415	(49,957)	(158,372)
BUDGETARY FUND BALANCES - BEGINNING	34,329	(58,221)	(58,221)	
BUDGETARY FUND BALANCES - ENDING	\$50,920	\$50,194	(\$108,178)	(\$158,372)
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 2				(\$49,957)
Net receivables				7,761
Net payables				(136,434)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				(\$178,631)

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND - HEALTH UNIT FUND

Budgetary Comparison Schedule - Non-GAAP Basis  
For the Year Ended December 31, 2010

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$177,086	\$193,351	\$192,818	(\$533)
Intergovernmental grants	18,000	56,965	56,847	(118)
Use of money and property	4,000	2,000	1,801	(199)
Total resources	199,086	252,316	251,467	(849)
Charges to appropriations (outflows)				
Current:				
Health and welfare	304,412	375,220	380,534	(5,314)
Total charges to appropriations	304,412	375,220	380,534	(5,314)
EXCESS (Deficiency) OF APPROPRIATIONS OVER CHARGES	(105,326)	(122,904)	(129,068)	(6,164)
BUDGETARY FUND BALANCES - BEGINNING	828,018	738,483	738,483	
BUDGETARY FUND BALANCES - ENDING	\$722,692	\$615,579	\$609,415	(\$6,164)
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 3				(\$129,068)
Net receivables				25,690
Net payables				84,594
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				\$18,784

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND - LIBRARY FUND

Budgetary Comparison Schedule - Non-GAAP Basis  
For the Year Ended December 31, 2010

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$450,000	\$485,377	\$485,378	\$1
Intergovernmental grants	71,122	65,660	63,046	(2,614)
Fees, charges, and commissions	41,500	42,608	44,746	2,138
Use of money and property	18,000	18,000	13,593	(4,407)
Total resources	580,622	611,645	606,763	(4,882)
Charges to appropriations (outflows)				
Current:				
Cultures and recreation	479,228	469,909	461,602	8,307
Total charges to appropriations	479,228	469,909	461,602	8,307
EXCESS (Deficiency) OF APPROPRIATIONS OVER CHARGES	101,394	141,736	145,161	3,425
BUDGETARY FUND BALANCES - BEGINNING	1,509,069	1,494,471	1,494,471	
BUDGETARY FUND BALANCES - ENDING	\$1,610,463	\$1,636,207	\$1,639,632	\$3,425
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 4				\$145,161
Net receivables				64,771
Net payables				(8,786)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				\$201,146

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND - SALES TAX FUND

Budgetary Comparison Schedule - Non-GAAP Basis  
For the Year Ended December 31, 2010

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$1,963,000	\$1,570,500	\$1,609,248	\$38,748
Intergovernmental grants			61,348	61,348
Amounts available for appropriations	1,963,000	1,570,500	1,670,596	100,096
Charges to appropriations (outflows)				
Current:				
General government:				
Finance and administration	59,100	59,000	50,277	8,723
Other	231,953	278,365	306,100	(27,735)
Public works	595,000	595,000	615,775	(20,775)
Intergovernmental	640,000	575,500	624,388	(48,888)
Total charges to appropriations	1,526,053	1,507,865	1,596,541	(88,676)
EXCESS (Deficiency) OF APPROPRIATIONS				
OVER CHARGES	436,947	62,635	74,056	11,421
BUDGETARY FUND BALANCES - BEGINNING	892,478	1,051,491	1,051,491	NONE
BUDGETARY FUND BALANCES - ENDING	\$1,329,425	\$1,114,126	\$1,125,547	\$11,421
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 5				\$74,056
Net receivables				31,995
Net payables				(70,695)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				\$35,356

See independent auditor's report.

WINN PARISH POLICE JURY, PRIMARY GOVERNMENT  
WINNFIELD, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES

NONMAJOR GOVERNMENTAL FUNDS

SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2010  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2009)



WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND TYPES - OTHER GOVERNMENTAL FUNDS

Combining Balance Sheet, December 31, 2010  
(With Comparative Totals at December 31, 2009)

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	2010 ----- TOTAL	2009 ----- TOTAL
ASSETS				
-----				
Cash and cash equivalents	\$45,593		\$45,593	\$187,017
Receivables	\$6,778		6,778	15,386
	-----	-----	-----	-----
TOTAL ASSETS	\$52,371	NONE	\$52,371	\$202,403
	=====	=====	=====	=====
LIABILITIES AND FUND EQUITY				
-----				
Liabilities:				
Accounts payable	\$1,869		\$1,869	\$105,456
Interfund payables	17,082		17,082	40,486
Deferred revenues	33,419		33,419	35,651
	-----	-----	-----	-----
Total liabilities	52,371	NONE	52,371	181,593
	-----	-----	-----	-----
Fund Equity:				
Fund balances - unreserved -				
undesignated	NONE	NONE	NONE	20,811
	-----	-----	-----	-----
TOTAL LIABILITIES AND	\$52,371	NONE	\$52,371	\$202,403
FUND EQUITY	=====	=====	=====	=====

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND TYPES - OTHER GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2010  
(With Comparative Totals for the Year Ended December 31, 2009)

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	2010 ----- TOTAL	2009 ----- TOTAL
REVENUES				
-----				
Intergovernmental revenues:				
Federal funds	\$303,961	\$460,108	\$764,069	\$584,616
State funds		751,796	751,796	
Fines and forfeitures	153,790		153,790	267,338
Use of money - interest earnings	143		143	253
Miscellaneous	8,564	25,120	33,684	6,000
	-----	-----	-----	-----
Total revenues	466,458	1,237,023	1,703,481	858,207
	-----	-----	-----	-----
EXPENDITURES				
-----				
Current:				
General government - judicial	175,622		175,622	241,951
Health and welfare	312,094		312,094	294,093
Economic development and assistance		1,237,023	1,237,023	296,776
	-----	-----	-----	-----
Total expenditures	487,717	1,237,023	1,724,740	832,820
	-----	-----	-----	-----
EXCESS (Deficiency) OF REVENUES				
-----				
OVER EXPENDITURES	(21,259)	NONE	(21,259)	25,387
	-----			
OTHER FINANCING SOURCES (USES)				
-----				
Operating transfers in	448		448	(20,811)
	-----	-----	-----	-----
Total other financing sources (uses)	448	NONE	448	(20,811)
	-----	-----	-----	-----
EXCESS (Deficiency) OF REVENUES AND				
-----				
OTHER SOURCES OVER EXPENDITURES	(20,811)	NONE	(20,811)	4,576
	-----			
FUND BALANCES AT BEGINNING OF YEAR	20,811	NONE	20,811	16,235
	-----	-----	-----	-----
FUND BALANCES AT END OF YEAR	NONE	NONE	NONE	\$20,811
	=====	=====	=====	=====

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 2010  
(With Comparative Totals at December 31, 2009)

	CRIMINAL COURT	SECTION 8 HOUSING	2010 ----- TOTAL	2009 ----- TOTAL
ASSETS				
-----				
Cash and cash equivalents	\$10,305	\$35,288	\$45,593	\$181,247
Receivables	6,778		6,778	15,386
	-----	-----	-----	-----
TOTAL ASSETS	\$17,082	\$35,288	\$52,371	\$196,633
	=====	=====	=====	=====
LIABILITIES AND FUND EQUITY				
-----				
Liabilities:				
Accounts payable		\$1,869	\$1,869	\$105,456
Interfund payables	\$17,082		17,082	40,486
Deferred revenues		33,419	33,419	29,880
	-----	-----	-----	-----
Total liabilities	17,082	35,288	52,371	175,822
	-----	-----	-----	-----
Fund Equity:				
Fund balances - unreserved - undesignated				20,811
	-----	-----	-----	-----
Total Fund Equity	NONE	NONE	NONE	20,811
	-----	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$17,082	\$35,288	\$52,371	\$196,633
	=====	=====	=====	=====

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2010  
(With Comparative Totals for the Year Ended December 31, 2009)

	CRIMINAL COURT	SECTION 8 HOUSING	2010 ----- TOTAL	2009 ----- TOTAL
REVENUES				
-----				
Intergovernmental revenues - federal funds		\$303,961	\$303,961	\$287,840
Fines and forfeitures	\$153,790		153,790	267,338
Use of money - interest earnings		143	143	253
Miscellaneous	574	7,990	8,564	6,000
	-----	-----	-----	-----
Total revenues	154,363	312,094	466,458	561,430
	-----	-----	-----	-----
EXPENDITURES				
-----				
Current:				
General government - judicial	175,622		175,622	241,951
Health and welfare		312,094	312,094	294,093
	-----	-----	-----	-----
Total expenditures	175,622	312,094	487,717	536,044
	-----	-----	-----	-----
EXCESS (Deficiency) OF REVENUES				
-----				
OVER EXPENDITURES	(21,259)	NONE	(21,259)	25,387
	-----	-----	-----	-----
OTHER FINANCING SOURCES (USES)				
-----				
Operating transfers in	448		448	(20,811)
	-----	-----	-----	-----
Total other financing sources (uses)	448	NONE	448	(20,811)
	-----	-----	-----	-----
EXCESS (Deficiency) OF REVENUES AND				
-----				
OTHER SOURCES OVER EXPENDITURES	(20,811)	NONE	(20,811)	4,576
	-----	-----	-----	-----
FUND BALANCES AT BEGINNING OF YEAR	20,811	NONE	20,811	16,235
	-----	-----	-----	-----
FUND BALANCES AT END OF YEAR	NONE	NONE	NONE	\$20,811
	=====	=====	=====	=====

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND TYPES - OTHER GOVERNMENTAL FUNDS - CAPITAL PROJECT FUNDS

Combining Balance Sheet, December 31, 2010  
(With Comparative Totals at December 31, 2009)

	LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANTS	JELD-WEN WATER SYSTEM	JELD-WEN ROAD	2010 TOTAL	2009 TOTAL
ASSETS					
-----					
Cash and cash equivalents					\$5,771
Receivables					
TOTAL ASSETS	NONE	NONE	NONE	NONE	\$5,771
=====					
LIABILITIES AND FUND EQUITY					
-----					
Liabilities:					
Accounts payable					\$5,771
Interfund payables					
Deferred revenues					
Total liabilities	NONE	NONE	NONE	NONE	5,771
Fund Equity:					
Fund balances - unreserved -					
undesignated					
Total Fund Equity	NONE	NONE	NONE	NONE	NONE
TOTAL LIABILITIES AND FUND EQUITY	NONE	NONE	NONE	NONE	\$5,771
=====					

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND TYPES - OTHER GOVERNMENTAL FUNDS - CAPITAL PROJECT FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2010  
(With Comparative Totals for the Year Ended December 31, 2009)

	LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANTS	JELD-WEN WATER SYSTEM	JELD-WEN ROAD	2010 TOTAL	2009 TOTAL
REVENUES					
-----					
Intergovernmental revenues:					
Federal funds	\$49,374	\$410,734	\$751,796	\$460,108	\$296,776
State funds		25,120		751,796	
Miscellaneous				25,120	
Total revenues	49,374	435,854	751,796	1,237,023	296,776
-----					
EXPENDITURES					
-----					
Current:					
Economic development and assistance	49,374	435,854	751,796	1,237,023	296,776
Total expenditures	49,374	435,854	751,796	1,237,023	296,776
-----					
EXCESS (Deficiency) OF REVENUES					
OVER EXPENDITURES	NONE	NONE	NONE	NONE	NONE
-----					
FUND BALANCES AT BEGINNING OF YEAR	NONE	NONE	NONE	NONE	NONE
-----					
FUND BALANCES AT END OF YEAR	NONE	NONE	NONE	NONE	NONE
=====					

See independent auditor's report.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

For the Year Ended December 31, 2010

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the jurors receives \$900 per month for performing the duties of their office. The president receives an additional \$100 a month for performing the additional duties.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
Compensation Paid Police Jurors  
For the Year Ended December 31, 2010

Carpenter, Deionne C.	\$10,800
Evans, Phillip	10,800
Leeper, Doris	10,800
McFarland, Jack G. (President)	12,000
Miles, Kirk	10,800
Sanders, Dewayne	10,800
Shelton, David	<u>10,800</u>
Total	<u><u>\$76,800</u></u>

See independent auditor's report.



**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control and compliance with laws and regulations required by *Government Auditing Standards*, issued by the Comptroller General of the United States.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
55 Terra Avenue  
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

I have audited the financial statements of Winn Parish Police Jury, primary government, as of and for the year ended December 31, 2010, and have issued my report thereon dated June 15, 2011. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Winn Parish Police Jury's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Entity's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Winn Parish Police Jury's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. In a management letter dated June 15, 2011, I discussed certain conditions relating to areas of noncompliance with Louisiana law that were not considered material to the financial statements.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
GAO Report  
(Continued)

**General**

Under Louisiana Revised Statute (LSA-R.S.) 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 15, 2011

**OTHER REPORTS REQUIRED BY  
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133**

The following pages contain reports on the schedule of federal financial assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the *Single Audit Act*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

**COMPLIANCE**

I have audited the compliance of the Winn Parish Police Jury, primary government, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2010. Winn Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Winn Parish Police Jury's management. My responsibility is to express an opinion on Winn Parish Police Jury's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Winn Parish Police Jury's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Winn Parish Police Jury's compliance with those requirements.

In my opinion, Winn Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

**INTERNAL CONTROL OVER COMPLIANCE**

The management of the Winn Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Winn Parish Police Jury's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Winn Parish Police Jury's internal control over compliance.

A deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
A-133 Report  
(Continued)

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

**GENERAL**

Under Louisiana Revised Statute (LSA-R.S.) 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 15, 2011

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2010

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2010

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	GRANT NUMBER	EXPENDITURES
UNITED STATES DEPARTMENT OF AGRICULTURE			
Passed through Louisiana Department of Treasury - Schools and Roads - Grants to States	10.665	NFR147	227,035
Total United States Department of Agriculture			227,035
UNITED STATES DEPARTMENT OF COMMERCE			
Direct program - Investments for Public Works and Economic Development Facilities	11.300		348,119
Passed through Louisiana Office of Community Development - Investments for Public Works and Economic Development Facilities	11.300	C07002	62,615
Total United States Department of Commerce			410,734
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct program - Section 8 Housing Choice Voucher Program	14.871		303,961
Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants/State's Program	14.228	671992	40,752
Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants/State's Program	14.255 AARA	686193	8,622
Total United States Department of Housing and Urban Development			353,336

See independent auditor's report.



WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2010

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	GRANT NUMBER	EXPENDITURES
UNITED STATES DEPARTMENT OF THE INTERIOR			
Direct program - Payments in lieu of taxes	15.226		\$36,506
Total United States Department of the Interior			36,506
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
Passed through Louisiana Department of Homeland Security:			
Hazard Mitigation Grant	97.039	HMPG #1603-022-0003	38,965
Hazard Mitigation Grant	97.039	HMPG #1603-127-001	39,000
Hazard Mitigation Grant	97.039	FY-2008 IECGP	3,492
			81,457
Emergency Management Performance Grants (EMPG)	97.042	FY-2009 EMPG	15,586
Emergency Management Performance Grants (EMPG)	97.042	2010-EP-E0-0058	18,717
			34,303
Homeland Security Grant Program	97.067	FY-2007 SHSP	20,000
Homeland Security Grant Program	97.067	2008-EM-E8-0047	15,911
Homeland Security Grant Program	97.067	2007-GE-T7-0019	4,490
Homeland Security Grant Program	97.067	2009-SS-T9-0059	14,760
Homeland Security Grant Program	97.067	2009-GE-T8-0013	62,048
			117,208
Total United States Department of Homeland Security			232,968
Total Expenditures			\$1,260,578

See independent auditor's report.

**HERBIE W. WAY**  
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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

**Section 1 - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued.	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Reportable condition identified not considered a material weakness?	No
Noncompliance material to the financial statements noted?	No

**Federal Awards**

The Schedule of Expenditure of Federal Awards has been prepared on a modified accrual basis of accounting, consistent with the fund financial statements of the Governmental Funds.

Internal Control over major programs:

Material weakness identified?	No
Reportable condition identified not considered to be a material weakness?	No

Type of auditor's report issued on compliance for major programs.

Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133 Section 510(a)?

No

The following have been assessed as major programs:

CFDA No. 10.665 - Schools and Roads - Grants to States

CFDA No. 14.871 - Section 8 Housing Choice Voucher Program

Dollar threshold used to distinguish between Type A and Type B Programs.

\$300,000

Auditee qualified as low risk auditee?

Yes

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Schedule of Findings and Questioned Costs  
For the year Ended December 31, 2010

## Section II - Financial Statement Findings

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

## Section III - Federal Award Findings and Questioned Costs

The audit disclosed no findings or questioned costs relating to expenditure of Federal Awards.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 15, 2011

See independent auditor's report.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

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**MANAGEMENT LETTER FOR THE YEAR ENDED DECEMBER 31, 2010**

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

The results of my procedures disclosed the following areas of concern as it relates to possible noncompliance with Louisiana law, both of which are a repeat from prior year:

**2010-1 - LOUISIANA LOCAL GOVERNMENT BUDGET ACT** - requires units of local government to amend the adopted budget of a fund when, total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year are exceeding the total budgeted expenditures and other uses by five percent or more.

As reported on Schedule 2 - Special Revenue Fund - Road Fund, actual expenditures exceed budgeted revenues by 9.50 percent.

As reported on Schedule 5 - Special Revenue Fund - Sales Fund, actual expenditures exceed budgeted revenues by 5.55 percent.

Management should adopt, monitor, and amend all budgets in accordance with Louisiana law to ensure adequate fiduciary responsibility is being maintained over the expenditure of public funds.

**2010-2 - Deficit Fund Balance** - Louisiana law requires that units of local government maintain adequate fiduciary control over the expenditure of public funds. As reported on Statement E, expenditures of the Special Revenue Fund - Road Fund exceeded total available funds by \$178,631 resulting in a deficit fund balance of \$236,851 at December 31, 2010. This is an increase of over 400 percent.

Management should implement a financial plan to ensure that the deficit is eliminated and monitor future expenditures of this fund to ensure that this condition does not reoccur.

Management has provided the following, as a corrective action plan, to ensure that the aforementioned areas of concern are resolved:

**2010-1** - Future budgets will be adopted in accordance with the Louisiana Government Budget Act. Additionally, budgets of the General Fund and all Special Revenue Funds will be monitored, on a quarterly basis, and amended, when necessary, to ensure compliance with Louisiana law.

**2010-2** - Expenditures of the Special Revenue - Road Fund, will be monitored, on a monthly basis, as a means of eliminating the December 31, 2010, deficit of \$236,851.

*Herbie W. Way*

Herbie W. Way  
Certified Public Accountant  
June 15, 2011

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

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**MANAGEMENT LETTER FOR THE YEAR ENDED DECEMBER 31, 2009**

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

The results of my procedures disclosed the following areas of concern as it relates to possible noncompliance with Louisiana law:

**2009-1 - LOUISIANA LOCAL GOVERNMENT BUDGET ACT** - requires units of local government to:

1. Adopt a proposed budget for any general and/or special revenue fund where the total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing year.

As reported on Schedule 2 - Special Revenue Fund - Road Fund, total expenditures of the originally adopted of the fund exceed the total estimated funds available by \$25,939.

2. Amend the adopted budget of a fund when, total revenue and other sources plus projected revenues and other sources for the remainder of the year are failing to meet total budgeted revenues and other sources by five percent or more.

As reported on Schedule 5 - Special Revenue Fund - Sales Tax Fund, actual revenues were less than budgeted revenues by 23.68 percent.

3. Amend the adopted budget of a fund when, total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year are exceeding the total budgeted expenditures and other uses by five percent or more.

As reported on Schedule 3 - Special Revenue Fund - Health Unit Fund, actual expenditures exceed budgeted revenues by 6.29 percent.

Management should adopt, monitor, and amend all budgets in accordance with Louisiana law to ensure adequate fiduciary responsibility is being maintained over the expenditure of public funds.

**2009-2 - Deficit Fund Balance** - Louisiana law requires that units of local government maintain adequate fiduciary control over the expenditure of public funds. As reported on Statement E, expenditures of the Special Revenue Fund - Road Fund exceeded total available funds by \$666,277 resulting in a deficit fund balance of \$58,221 at December 31, 2009.

Management should implement a financial plan to ensure that the deficit is eliminated and monitor future expenditures of this fund to ensure that this condition does not reoccur.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Management Letter  
(Continued)

Management has provided the following, as a corrective action plan, to ensure that the aforementioned areas of concern are resolved:

- 2009-1** - Future budgets will be adopted in accordance with the Louisiana Government Budget Act. Additionally, budgets of the General Fund and all Special Revenue Funds will be monitored, on a quarterly basis, and amended, when necessary, to ensure compliance with Louisiana law.
- 2009-2** - Expenditures of the Special Revenue - Road Fund, will be monitored, on a monthly basis, as a means of eliminating the December 31, 2009, deficit of \$58,221.

See Management Letter for the year ended December 31, 2010, for repeat findings from the year ended December 31, 2009.

*Herbie W. Way*

Herbie W. Way  
Certified Public Accountant  
June 15, 2011